



For CALENDAR YEAR 2018 or FISCAL YEAR beginning _____ 2018 and ending _____

Name of designated agent		Name Change <input type="checkbox"/>	Employer Identification Number	
In care of			<div></div> - <div></div>	
Address (number and street)		Address Change <input type="checkbox"/>	Business Code Number as per federal return	
City and State	Zip Code	Country (if not US)	<div></div>	
Business telephone number		Taxpayer's email address		2-character special condition code, if applicable (See instructions): <div></div> <div></div>
State or country of organization		Date organized		
Date business began in NYC		Final Return <input type="checkbox"/>	If final return, date business ended in NYC	

CHECK ALL THAT APPLY

<input type="checkbox"/> Special short period return	<input type="checkbox"/> 52/53-week taxable year	<input type="checkbox"/> Pro-forma federal return attached	<input type="checkbox"/> Claim any 9/11/01-related federal tax benefits
<input type="checkbox"/> Amended return	If the purpose of the amended return is to report a federal or state change, check the appropriate box:	<input type="checkbox"/> IRS change <input type="checkbox"/> NYS change	Date of Final Determination <div></div> - <div></div> - <div></div> <div></div>
Have you attached any of the following forms to this return? If yes, check all that apply.			
<input type="checkbox"/> Form NYC-2.1	<input type="checkbox"/> Form NYC-2.2	<input type="checkbox"/> Form NYC-2.3	<input type="checkbox"/> Form NYC-2.4 <input type="checkbox"/> Form NYC-2.5A

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1.	Tax on combined business income base (from Schedule B, line 38)	1.	
2.	Tax on combined capital base (from Schedule C, Part 3, line 5) Maximum Tax is \$10,000,000	2.	
3.	Minimum tax for designated agent only (see instructions) - NYC Gross Receipts: 3a. <div></div>	3.	
4.	Tax (enter amount from line 1, 2 or 3, whichever is largest)	4.	
5.	Sum of minimum taxes for taxable group members (see instructions)	5.	
6.	Total combined tax (add lines 4 and 5)	6.	
7.	UBT Paid Credit (attach Form NYC-9.7C)	7.	
8.	Combined tax after UBT Paid Credit (subtract line 7 from line 6)	8.	
9.	REAP credits (attach Form NYC-9.5)	9.	
10.	Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)	10.	
11.	LMREAP Credit (attach Form NYC-9.8)	11.	
12.	Biotechnology Credit (attach Form NYC-9.10)	12.	
13.	Beer Production Credit (attach Form NYC-9.12)	13.	
14.	Net combined tax after credits (subtract lines 9, 10, 11, 12 and 13 from line 8)	14.	
15.	Total prepayments (from Prepayment Schedule, page 2, line H)	15.	
16.	Balance due (subtract line 15 from line 14)	16.	
17.	Overpayment (subtract line 14 from line 15)	17.	
18a.	Interest (see instructions)	18a.	
18b.	Additional charges (see instructions)	18b.	
18c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	18c.	
19.	Total of lines 18a, 18b and 18c	19.	
20.	Net overpayment (line 17 less line 19)	20.	
21.	Amount of line 20 to be:	21a.	
	a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 21c OR <input type="checkbox"/> Paper check		
	b. Credited to 2019 estimated tax	21b.	
21c.	Routing Number: <div></div> Account Number: <div></div> Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
22.	TOTAL REMITTANCE DUE. (see instructions)	22.	

SCHEDULE A - Computation of Balance Due or Overpayment - Continued

23.	NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1	23.	
24.	Federal Return Filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None		
25.	Gross receipts or sales (see instructions).....	25.	
26.	Total assets (Schedule C, line 1, column D)	26.	
27.	Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..	27.	%
28a.	Is the designated agent making or has it made the irrevocable commonly owned group election? By making the election, each corporation in the commonly owned group will be bound by the election and the election will apply to any member that subsequently enters the group. See "Who must file a combined return" instructions <input type="checkbox"/> YES <input type="checkbox"/> NO		
28b.	If YES, enter the beginning and ending dates of the first year of election: Beginning _____ Ending _____		
29.	Total number of combined group members (do not include the designated agent)	29.	
30.	Total number of taxable combined group members (do not include the designated agent)	30.	
Designated agent's information			
31.	Federal separate taxable income (see instructions)	31.	
32.	Value of your assets (see instructions) 32a. Beginning _____ 32b. Ending _____	32c.	
33.	Value of your liabilities (see instructions) 33a. Beginning _____ 33b. Ending _____	33c.	
34.	Prior net operating loss conversion (PNOLC) subtraction pool (from Form NYC-2.3) (see instructions).....	34.	
35.	Unabsorbed net operating loss (UNOL) at the end of the base year (from Form NYC-2.3) (see instructions)	35.	
36.	PNOLC subtraction annual allotment (from Form NYC-2.3) (see instructions).....	36.	

COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 15		DATE	AMOUNT
A.	Mandatory First Installment		
B.	Payment with Declaration, Form NYC-400		
C.	Payment with Notice of Estimated Tax Due		
D.	Payment with Notice of Estimated Tax Due		
E.	Payment with extension, Form NYC-EXT		
F.	Overpayment from preceding year credited to this year.....		
G.	Total prepayments from group members (attach rider)		
H.	TOTAL of A through G (enter on Schedule A, line 15).....		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions)YES ☐

SIGN HERE	Signature of officer	Title	Date	Firm's email address
	Preparer's signature	Preparer's printed name	Check if self- employed <input type="checkbox"/>	Date
PREPARER'S USE ONLY	Preparer's Social Security Number or PTIN			
	Firm's Employer Identification Number			
▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code				

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2018 return is on or before April 15, 2019. For fiscal years beginning in 2018, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES
OR
Mail Payment and Form NYC-200V ONLY to:**
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

**RETURNS CLAIMING
REFUNDS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE B - Computation of Tax on Combined Business Income Base

	DESIGNATED AGENT	TOTAL OF ALL AFFILIATES	INTERCORPORATE ELIMINATIONS	COMBINED GROUP TOTAL
1a. Federal consolidated taxable income (CTI) of New York City combined group (see instructions)				1a.
1b. Addback federal consolidated net operating loss deduction (NOLD)				1b.
1c. Addback federal consolidated dividends received deduction (DRD)				1c.
1d. Addback federal dividends paid deduction (DPD) of captive REITs and captive RICs disallowed by NYC				1d.
1e. Federal CTI before federal NOLD, federal DRD, and disallowed federal DPD (add lines 1a through 1d)				1e.
1f. Elimination of intercorporate dividends (see instructions)				1f.
1g. Federal CTI before New York City additions and subtractions (subtract line 1f from line 1e)				1g.
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1g by alien corporations				2.
3. Any other income not included on line 1g which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations				3.
4. Dividends not included on line 1g by non-alien corporations				4.
5. Interest on federal, state, municipal and other obligations not included on line 1g by non-alien corporations				5.
6. Income taxes paid to the US or its possessions deducted on federal return				6.
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see instructions; attach rider)				7.
8. NYC Corporate Taxes deducted on federal return (<i>see instr.</i>)				8.
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit				9.
10. Adjustments relating to real estate tax escalation credit				10.
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z)				11.
12. Payment for use of intangibles				12.
13. Intentionally Omitted				13.
14. Other additions (<i>see instructions; attach rider</i>)				14.
15. Total lines 1g through 14				15.
16. Gain on sale of certain property acquired prior to 1/1/66 (see instr.)				16.
17. NYC and NYS tax refunds included in line 15 (<i>see instructions</i>)				17.
18. Wages and salaries subject to federal jobs credit (<i>see instructions</i>)				18.
19. Depreciation and/or adjustment calculated under pre-ACRS or or pre - 9/11/01 rules (<i>attach Form NYC-399 and/or NYC-399Z; see instructions</i>)				19.
20. Other subtractions (<i>see instructions</i>) (<i>attach rider</i>)				20.
21. Total subtractions (<i>add lines 16 through 20</i>)				21.
22. Net modifications to federal taxable income (<i>subtract line 21 from line 15</i>)				22.
23. Subtraction modification for qualified banks and other qualified lenders (<i>from Form NYC-2.2, Schedule A, line 1; see instructions</i>) ..				23.
24. Combined entire net income (ENI) (<i>subtract line 23 from line 22</i>)				24.
25. Investment and other exempt income (<i>from Form NYC-2.1, Schedule D, line 1</i>)				25.
26. Entire net income less investment and other exempt income				26.
27. Excess interest deductions attributable to investment income and other exempt income (<i>from Form NYC-2.1, Schedule D, line 2</i>) ..				27.
28. Combined Business income (<i>add lines 26 and 27</i>)				28.
29. Addback of income previously reported as investment income (<i>from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instr.</i>) ..				29.
30. Combined business income after addback (<i>add lines 28 and 29</i>)				30.
31. Combined business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5 (if not allocating, enter 100%) ..				31. %
32a. Allocated combined business income after addback (<i>multiply line 30 by line 31</i>)				32a.
32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (<i>see instructions</i>) ..				32b.
33. Prior net operating loss conversion subtraction (<i>from Form NYC-2.3, Schedule C, line 4</i>)				33.
34. Allocated business income less prior net operating loss conversion subtraction (<i>see instructions</i>)				34.
35. Net operating loss deduction (<i>from Form NYC-2.4, line 6</i>)				35.
36. Combined business income base (<i>subtract line 35 from line 34</i>)				36.
37. Tax rate (<i>see instructions</i>)				37. %
38. Tax on combined business income base (<i>multiply line 36 by line 37 and enter here and on Schedule A, line 1</i>)				38.



Reconciliation of Aggregate of Federal Separate Taxable Income to Federal Consolidated Taxable Income (CTI) (See Instructions)

ITEM	A MEMBER NAME	B MEMBER EIN	C OWNERSHIP PERCENTAGE
A			%
B			%
C			%
D			%
E			%
F			%
G			%
H			%
I			%
J			%
K			%
L			%
M			%
N			%
O			%
P			%

ITEM	D IF PART OF A FEDERAL CONSOLIDATED GROUP, MARK AN X IN THE BOX	E FEDERAL FORM FILED	F EIN OF PARENT OF FEDERAL CONSOLIDATED RETURN	G FEDERAL SEPARATE TAXABLE INCOME
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				

1.

Aggregate of federal separate taxable income (add amounts in column G)

1.

2.

Adjustment accounting for application of Treasury Regulations section 1.1502-12

2.

3.

Aggregate of federal separate taxable income for consolidated purposes (combine lines 1 and 2)

3.

4.

Adjustment accounting for application of Treasury Regulations section 1.1502-11

4.

5.

Other adjustments, if any, required under IRC to arrive at federal CTI of
New York City combined group

5.

6.

Federal CTI of New York City combined group (combine lines 3, 4 and 5)

6.

Certain items reported on line 2 or 4

7.

Deferral or recognition of intercompany income, expense, gain or loss

7.

8.

Consolidated net capital gain

8.

9.

Consolidated charitable contributions deduction

9.

10.

Consolidated IRC section 1231 net loss

10.

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SCHEDULE C - Computation of Tax on Combined Capital Base**Part 1 - Computation of Total Combined Business Capital**Basis used to determine average value in column D. *Check one. (Attach detailed schedule.)*

- ☐ - Annually ☐ - Semi-annually ☐ - Quarterly
☐ - Monthly ☐ - Weekly ☐ - Daily

	A Designated agent	B Total of all affiliates	C Intercompany eliminations	D Combined group total
1. Total assets from federal return				
2. Real property and marketable securities included in line 1 ..				
3. Subtract line 2 from line 1				
4. Real property and marketable securities at fair market value ..				
5. Adjusted total assets (add lines 3 and 4)				
6. Total liabilities (see instructions)				
7. Total Capital (subtract line 6, column D from line 5, column D)				
8. Investment capital (from Schedule D, line 4; if zero or less, enter 0)				
9. Business capital (subtract line 8 from line 7)				
10. Addback of capital previously reported as investment capital (from Schedule D, line 5, column C; if zero or less, enter 0)				
11. Total combined business capital (add lines 9 and 10) (see instructions)				
12. Combined business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5; if not allocating, enter 100%)				%

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

	COLUMN A	COLUMN B
1. Total liabilities (Schedule C, Part 1, line 6) (see instructions)		
2. Liabilities directly attributable to investment capital (see instructions)		
3. Liabilities directly attributable to business capital		
4. Total Liabilities directly attributable (add lines 2 and 3)		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)		
6. Average FMV of investment capital before subtraction of liabilities attributable (Form NYC-2.1, Schedule E, Part 4, Column F, line 4) (see instructions)		
7. Average FMV of adjusted total assets (Schedule C, Part 1, line 5) (see instructions)		
8. Investment capital factor (divide line 6 by line 7)		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8)		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7)		
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5)		
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (see instructions)		
13. Liabilities directly attributable to Insurance and Utility Capital		
14. Liabilities directly attributable to General Business Capital		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable		
16. Insurance and Utility Capital factor (divide line 15 by line 10)		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (see instructions)		
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)		
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on Schedule C, Part 1, line 10 and add any negative value from line 19, if this line 22 has a positive value without such addition) (see instructions)		



SCHEDULE C - (Continued)

Part 3 - Computation of tax on capital base

1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage (from Schedule F, Part 1, line 2 or Schedule F, Part 2, line 5)	1a.	
1b. At tax rate 0.15% (multiply line 1a by 0.15%)	1b.	
2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions)	2a.	
2b. At tax rate 0.075%. Check the appropriate box: <input type="checkbox"/> Utility Corp. <input type="checkbox"/> Insurance Corp. (multiply line 2a by 0.075%)	2b.	
3a. Cooperative housing corporations (see instructions)	3a.	
3b. At tax rate 0.04% Enter Boro <input type="text"/> Block <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Lot <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (multiply line 3a by 0.04%)	3b.	
4. Sum of taxes on capital (Enter the sum of lines 1b, 2b and 3b here)	4.	
5. Tax on capital base (Subtract \$10,000 from line 4; If zero or less, enter 0 here and on Schedule A, line 2)	5.	

SCHEDULE D - Computation of Combined Investment Capital for the Current Year (see instructions)

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
1. Total combined capital that generates income claimed to not be allocable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1)			1.
2. Total of stocks actually held for more than one year (from Form NYC-2.1, Schedule E, line 2)			2.
3. Total of stocks presumed held for more than one year (from Form NYC-2.1, Schedule E, line 3)			3.
4. Total combined investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0)			4.

Addback of capital previously reported as investment capital

	A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
5. Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10)			5.



SCHEDULE E - Location of Places of Business Inside and Outside New York City

All taxpayers must complete Schedule E, Parts 1 and 2. The Designated Agent must complete the locations list and Line 1 in Part 1 and Part 2. Each Affiliate of the Designated Agent must complete Form NYC-2A/BC, Schedule E, Parts 1 and 2, with the totals for all affiliates entered on Line 1a of Parts 1 and 2, respectively.

Part 1 - List location for each place of business INSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
1. Totals paid by Designated Agent inside NYC					
1a. Totals paid by affiliates inside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by combined group inside NYC (sum of Part 1, lines 1 and 1a; enter here and enter rent paid on Sch. A, line 23)					

Part 2 - List location for each place of business OUTSIDE New York City (see instructions; attach rider if necessary)

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
1. Totals paid by Designated Agent outside NYC					
1a. Totals paid by affiliates outside NYC (From Form NYC-2A/BC)					
1b. Total rent and wages paid by Combined Group outside NYC (Sum of Part 2, lines 2 and 2a)					

COMPLETE ONLY SCHEDULE F, PART 1 OR SCHEDULE F, PART 2

Were your NYC receipts greater than \$50,000,000? ☐ YES ☐ NO

If YES, fill out Schedule F, Part 1.

If NO, and you allocate business income and business capital outside New York City, you may make a one-time election to allocate income and capital using the three factor allocation method by checking the box on this line and filling out Schedule F, Part 2 (see instructions). Otherwise fill out Schedule F, Part 1 ☐

SCHEDULE F, Part 1 - Computation of Single Receipts Factor Business Allocation Percentage (see instructions)

Taxpayers who do not allocate business income and business capital outside New York City must enter 100% on Schedule F, Part 1, line 2; Schedule C, Part 1, line 12; Schedule B, line 31 and Schedule A, line 27.

Taxpayers who allocate business income both inside and outside New York City must complete Schedule F, Part 1 and enter percentage from Schedule F, Part 1, line 2, on Schedule C, Part 1, line 12, Schedule B, line 31 and Schedule A, line 27.

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1. Receipts (from Form NYC-2.5A, line 54, Columns D and E)	1.	
2. Combined Business Allocation Percentage (line 1, column A divided by line 1, column B). Round to the nearest ten-thousandth of a percentage point. (See instructions)	2.	%



SCHEDULE F, Part 2 - Computation of Three Factor Business Allocation Percentage for Small Businesses Only (see instructions)

Taxpayers with NYC receipts of \$50,000,000 or less who allocate business income and business capital and have made the election by checking the box above Schedule F, Part 1, may use the three factor Business Allocation Percentage computation by completing Schedule F, Part 2. Enter the percentage from line 5 on Schedule B, line 31 and Schedule A, line 27.

	A Designated Agent	B Total of all affiliates	C Intercompany eliminations	D Combined group NYC total (A + B - C)	E Combined group Everywhere total (A + B - C)
1a. Real estate owned					
1a(A). New York City					
1a(B). Everywhere					
1b. Real estate rented - multiply by 8 (see instructions) (attach rider)					
1b(A). New York City					
1b(B). Everywhere					
1c. Inventories owned					
1c(A). New York City					
1c(B). Everywhere					
1d. Tangible personal property owned (see instructions)					
1d(A). New York City					
1d(B). Everywhere					
1e. Tangible personal property rented - multiply by 8 (see instr., attach rider)					
1e(A). New York City					
1e(B). Everywhere					
1f(A). Total Property New York City (add column D, lines 1a(A) through 1e(A))					
1f(B). Total Property Everywhere (add column E, lines 1a(B) through 1e(B))					
1g. Percentage in New York City (divide line 1f(A), column D by line 1f(B), column E)					%
1h. Multiply line 1g by 3.5					
2a(A). New York City receipts (from Form NYC-2.5A, line 54a, column D)					
2a(B). Everywhere receipts (from Form NYC-2.5A, line 54b, column E)					
2b. Percentage in New York City (divide line 2a(A), column D by line 2a(B), column E)					%
2c. Multiply line 2b by 93					
3. Wages, salaries and other compensation of employees, except general executive officers (see instructions)					
3a(A). New York City					
3a(B). Everywhere					
3b. Percentage in New York City (divide line 3a(A), column D by line 3a(B), column E)					%
3c. Multiply line 3b by 3.5					
Sum of Weighted Factors					
4. Add lines 1h, 2c and 3c					
Business Allocation Percentage					
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total weights of the factors present. Enter as a percentage. Round to the nearest ten-thousandth of a percentage point. (See instructions). This is your business allocation percentage					%



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SCHEDULE G - Additional Required Information**All information on the Affiliations Schedule (see instructions) must be entered for this return to be complete**

1. List all significant business activities in NYC and everywhere (*see instructions; if necessary, attach list*) _____
2. Enter your Secondary Business Code (*see instructions*) _____
3. Trade name of designated agent corporation, if different from name entered on page 1 _____
4. Is the designated agent corporation included in a consolidated federal return? ☐ YES ☐ NO
If "YES", give parent's name: _____ EIN: _____
5. Is any member corporation also a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? ☐ YES ☐ NO
If "YES", give common parent corporation's name _____ EIN: _____
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, for the combined group, or any variation of the combined group or any member corporation or are there any of the same currently under audit? ☐ YES ☐ NO
If "YES",
by whom? ☐ Internal Revenue Service State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
☐ New York State Department of Taxation and Finance State period(s): Beg.: _____ End.: _____
MMDDYY MMDDYY
7. If "YES" to question 6:
7a. For years prior to 1/1/15, has Form(s) NYC-3360 (Report of Federal/State Change in Tax Base) been filed? ☐ YES ☐ NO
7b. For years beginning on or after 1/1/15, has an amended return(s) been filed? ☐ YES ☐ NO
8. Did any member corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? ☐ YES ☐ NO
If "YES", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid. ☐ YES ☐ NO
9. Was any member corporation a member of a partnership or joint venture during the tax year? ☐ YES ☐ NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did any member of the combined group have an interest in real property (*including a leasehold interest*) located in NYC or a controlling interest in an entity owning such real property? ☐ YES ☐ NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating owning corporation, the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (*including a leasehold interest*) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? ☐ YES ☐ NO
- 11c. Was there a partial or complete liquidation of the owning corporation? ☐ YES ☐ NO
- 11d. Was 50% or more of the owning corporation's ownership transferred during the tax year, over a three-year period or according to a plan? .. ☐ YES ☐ NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (*Form NYC-RPT*) filed? ☐ YES ☐ NO
13. If "NO" to question 12, explain: _____
14. Does any member corporation pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☐ NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? ☐ YES ☐ NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ☐ YES ☐ NO
If yes, enter applicable exception and amount of royalty payments. _____
EXCEPTION AMOUNT
17. If any member corporation filed federal form 1120F, did it have Effectively Connected Income (ECI)? ☐ YES ☐ NO
18. Does any member of the combined group carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? ☐ YES ☐ NO
19. Is any a disregarded entity included in this return? ☐ YES ☐ NO
If "YES", attach a schedule giving the legal name and EIN of each disregarded entity included

SCHEDULE H - Determination of Tax Rate

A. Enter the tax rate computed or used below (see instructions)

A.

%

B. Enter the line number of the tax rate computed or used below (see instructions)

B.

Ca. Enter your combined unallocated business income from Schedule B, line 30 (see instructions)

Ca.

Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions)

Cb.

D. Enter your combined allocated business income from Schedule B, line 32a or 32b if used.....

D.

E. If you are a Qualified Manufacturing Corporation as defined in Administrative Code Section 11-654(1)(k)(4), mark an x in the box (see instr.)....

E.

☐

F. If you are a Financial Corporation as defined in Administrative Code Section 11-654(1)(e)(1)(i), mark an X in the box (see instr.)

F.

☐

Tax Rate Computation For Business Corporations Not Specified Below (see instructions)	
1. If combined unallocated business income (Schedule B, line 30) is less than \$2M and allocated combined business income (Schedule B, line 32a or 32b if used) is less than \$1M.	6.50%
2. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of combined allocated business income)	8.85%
3. If combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of combined unallocated business income)	8.85%
4. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
5. If combined unallocated business income (Schedule B, line 30) is less than \$2M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) =$ _____ %
6. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) =$ _____ %
	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) =$ _____ %
Enter the greater of the two computed tax rates: _____ %	

Tax Rate Computation For Qualified Manufacturing Corporations (see instructions)	
7. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of combined allocated business income)	8.85%
9. If combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of combined unallocated business income)	8.85%
10. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
11. If combined unallocated business income (Schedule B, line 30) is less than \$20M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
12. If combined unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and combined allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) =$ _____ %
	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) =$ _____ %
Enter the greater of the two computed tax rates: _____ %	

Tax Rate Computation For Certain Financial Corporations (see instructions)	
13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(i)	9.00%



Attach federal Form 851. Complete this schedule and attach New York State Form CT-50 or CT-51, unless they are not required. (See instructions)

AFFILIATIONS SCHEDULE - See Instructions
Part I General Information

Corp. No.	Name and address of corporation		Employer Identification Number	
1.	Common parent corporation on federal return:	1.	<input type="text"/>	<input type="text"/>
2.	Designated Agent on NYC-2A:	2.	<input type="text"/>	<input type="text"/>
3.	Affiliated corporations:	3.	<input type="text"/>	<input type="text"/>
4.		4.	<input type="text"/>	<input type="text"/>
5.		5.	<input type="text"/>	<input type="text"/>
6.		6.	<input type="text"/>	<input type="text"/>
7.		7.	<input type="text"/>	<input type="text"/>
8.		8.	<input type="text"/>	<input type="text"/>
9.		9.	<input type="text"/>	<input type="text"/>
10.		10.	<input type="text"/>	<input type="text"/>

Part II Principal Business Activity, Voting Stock Information, Etc.

Corp. No.	Principal business activity (PBA)	NAICS	STOCKHOLDINGS AT BEGINNING OF YEAR			
			number of shares	percent of voting power	percent of value	Owned by corporation number
1.	Common parent corporation on federal return:	1.		%	%	
2.	Designated Agent on NYC-2A:	2.		%	%	
3.	Affiliated corporations:	3.		%	%	
4.		4.		%	%	
5.		5.		%	%	
6.		6.		%	%	
7.		7.		%	%	
8.		8.		%	%	
9.		9.		%	%	
10.		10.		%	%	



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Part III Entities Included in Combined Return (see below)

Are any entities included in the Combined Business Corporation Tax return that were not included in the return for the prior period? YES ☐ NO ☐

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that (i) was not included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain how the filing of a return on a separate basis distorts the corporation's activities, business, income or capital in New York City, including the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) INCLUDED IN COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.

Part IV Entities Not Included in Combined Return (see below)

Are any entities excluded from the Combined Business Corporation Tax return that were included in the return for the prior period? YES ☐ NO ☐

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that (i) was included in the Combined Business Corporation Tax Return for the prior tax period; or (ii) for which there has been any material change in the stock ownership or activity during the tax period covered by this report.

Explain the reason(s) for the exclusion of each corporation from the combined return, including a description of the nature of the business conducted by the corporation, the source and amount of its gross receipts and expenses and the portion of each derived from transactions with other included corporations.

NAME OF CORPORATION	EMPLOYER IDENTIFICATION NUMBER	REASON(S) EXCLUDED FROM COMBINED BUSINESS CORPORATION TAX RETURN

If additional space is required, please use this format on a separate sheet and attach to this page.



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